

### **ABSTRACT OF THE DISCLOSURE(mark-up)**

To provide a low reflectance protection panel with decoration for a display window of an electronic apparatus, superior in productivity.

———A decorating film is laminated on the surface of a transparent protective plate; the decorating film forms at least a window forming layer having a transparent window portion on the surface of a hard coating film at the transparent protective plate side and is formed with a low reflectance processed layer on the opposite surface thereof; and a low reflectance processed layer is formed on the rear surface of the transparent protective plate. Or, a decorating film is laminated on a surface of an optical isotropic transparent protective plate being interposed by a polarizing plate, the decorating film forms at least a window forming layer having a transparent window portion on the surface of the hard coating film at the transparent protective plate side.